
Statement of Federal Financial Accounting Standards 14:
Amendments to Deferred Maintenance Reporting
Amending
SFFAS 6, Accounting for Property, Plant and Equipment
and SFFAS 8, Supplementary Stewardship Reporting

Status

Issued	June 8, 1999
Effective Date	For fiscal years beginning after September 30, 1998 with earlier implementation encouraged.
Interpretations and Technical Releases	
Affects	<ul style="list-style-type: none">• SFFAS 6, paragraphs 79-80, and 83-84 by changing certain section headings and adding phrases to paragraphs 83-84.
Affected by	<ul style="list-style-type: none">• SFFAS 29, par. 13 rescinds par. 10 and 11 of SFFAS 14.• SFFAS 42 rescinded SFFAS 14 in its entirety.
